



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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Controller, Sacramento

May 21, 1999

E. L. SORENSEN, JR.
Executive Director
No. 99/32

TO COUNTY ASSESSORS:

SAN BERNARDINO COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the San Bernardino County Assessment Practices Survey Report is enclosed for your information. The Board completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the State Board of Equalization shall make surveys in each county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

We have not attempted to reflect legislative changes enacted since our fieldwork nor have we endeavored to reflect changes subsequently initiated by the assessor.

We invite your comments and exchanges of information, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere. If you have any questions, please call me.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm
Enclosure